

**Hearing Date And Time: February 25, 2010 at 10:00 a.m. (prevailing Eastern time)**

**Response Date and Time: February 22, 2010 at 4:00 p.m. (prevailing Eastern Time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
DPH HOLDINGS CORP., <u>et al.</u> ,	:	(Jointly Administered)
	:	
Reorganized Debtors	:	
-----X	:	

**RESPONSE OF SENSUS PRECISION DIE CASTING, INC. TO THE  
REORGANIZED DEBTORS' FORTY-THIRD OMNIBUS CLAIMS OBJECTION**

Sensus Precision Die Casting, Inc. ("Sensus"), by its undersigned counsel, makes the following response to the "Reorganized Debtors' Forty-Third Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, and OPEB Claims, (H) Workers' Compensation Claims, and (I) Transferred Workers' Compensation Claims, (II) Modify and Allow Certain Administrative Expense Severance

Claims, and (III) Allow Certain Administrative Expense Severance Claims” (the “Forty-Third Omnibus Claims Objection”):

1. On July 15, 2009, in response to the Debtors’ “Notice of Bar Date for Filing Proofs of Administrative Expense” dated June 16, 2009, Sensus filed a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503, in the amount of \$2,002,908.42, subsuming Sensus’s claims arising on or before June 1, 2009 for the price of goods sold and delivered to certain of the Debtors (“Sensus’s Initial Administrative Expense Claim”). Sensus’s Initial Administrative Expense Claim has been assigned Claim No. 19164.

2. On November 5, 2009, in response to the Debtors’ “Notice of (A) Order Approving Modifications to First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtor-In-Possession and (B) Occurrence of Effective Date” dated October 6, 2009, Sensus filed six additional requests for payment of administrative expenses (“Sensus’s Supplemental Administrative Expense Claims”). Sensus’s Supplemental Administrative Expense Claims supplemented Sensus’s Initial Administrative Expense Claim, and subsumed Sensus’s claims arising after June 1, 2009 for the price of goods sold and delivered to certain of the Debtors. They have been assigned Claim Nos. 19797, 19798, 19799, 19800, 19801, and 19802. The aggregate amount of the claims subsumed by Sensus’s Supplemental Administrative Expense Claims is \$1,119,135.77. Sensus’s Initial Administrative Expense Claim and Sensus’s Supplemental Administrative Expense Claims are together referred to hereinafter as “Sensus’s Administrative Expense Claims,” and the claims subsumed thereby are referred to hereinafter as the “Sensus Claims.”

3. In the Forty-Third Omnibus Claims Objection, the Reorganized Debtors have objected to Sensus's Administrative Expense Claims on the grounds that the Sensus Claims "are not owing pursuant to the Reorganized Debtors' books and records, in most cases because such Administrative Claims have been satisfied in the ordinary course of business."

4. By agreement of counsel, the time for Sensus to respond to the Forty-Third Omnibus Claims Objection was extended to February 22, 2010 at 5:00 p.m. (prevailing Eastern time).

4. It is true that most of the Sensus Claims have been paid in the ordinary course of business. However, there remains outstanding a balance due of at least \$43,552.79. An itemized statement of those Sensus Claims that have been identified as still outstanding is annexed hereto.

WHEREFORE, Sensus requests that the Forty-Third Omnibus Claims Objection be overruled insofar as it pertains to the outstanding balance of the Sensus Claims, and that the Sensus Claims be allowed as an administrative expense pursuant to 11 U.S.C. § 503 in the amount of such outstanding balance.

Dated: February 19, 2010

Respectfully submitted,

K&L GATES LLP

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